## CITY OF ALBUQUERQUE, NEW MEXICO COMBINED STATEMENT OF CASH FLOWS

## ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS

Year ended June 30, 2000 (In thousands of dollars)

Internal		Proprietary	Fund Types	Nonexpendable	Totals (Memorandum Only)			
Second From customers		Enterprise			2000	1999		
Second From customers	Cash flows from operating activities:							
Proceeds from real estate contracts receivable		\$ 191,720	\$ 45,498	\$ -	\$ 237,218	\$ 230,934		
Cash payments to eniphoyees for services	Proceeds from real estate contracts receivable	-	-	342	342			
Cash payments to claimants and beneficiaries	Cash payments to suppliers for goods and services	(48,640)	(29,973)	(1)	(78,614)	(77,962)		
Payments in lieu of taxes	Cash payments to employees for services	(71,743)	(6,806)	(59)	(78,608)	(72,026)		
Indirect overhead	Cash payments to claimants and beneficiaries	-	(14,173)	-	(14,173)	(17,189)		
Miscellaneous cash received   2,468   19	Payments in lieu of taxes	(4,842)	-	-	(4,842)	(4,890)		
Cash provided by (used for) operating activities   63,242   (7,551)   282   55,973   54,528	Indirect overhead		(2,116)	-				
Cash flow from noncapital financing activities:   Principal paid on water rights contract   (615)   (790)   (707)   (709)   (707)   (709)   (707)   (709)   (707)   (709)   (707)   (709)   (709)   (707)   (709)								
Principal paid on water rights contract	Net cash provided by (used for) operating activities	63,242	(7,551)	282	55,973	54,528		
Interest paid on water rights contract								
Purchased water rights	·	, ,	-	-		, ,		
Principal received on advances to other funds   50	•		-	-		(727)		
Section   Sect			-	-				
Principal paid on advance from other funds (note 5)   24,702   (50)			-	-				
Initial contribution to establish fund   -			-	-				
Initial contribution to establish fund   16,972			(50)	-	,			
Operating transfers-in from other funds	• /	(258)	-	-	` ′			
Net cash provided by (used for non-apital financing activities:   Proceeds from sale of revenue and refunding bonds   13,558     73,558   80,412   80   80   80   80   80   80   80   8		1 < 0.50	-					
Net cash provided by (used for)   noncapital financing activities   38,636   (317)   (1,796)   36,523   18,967			(267)	(1.706)				
Cash flows from capital and related financing activities:   Proceeds from sale of revenue and refunding bonds   73,558   -   -   73,558   80,412     Proceeds from sale of revenue and refunding bonds   73,558   -     -     (1,343)   -     Arbitrage payment   (271)   -     (271)   -     Principal paid on revenue bond maturities   (67,084)   -     -   (67,084)   (75,150)     Interest and other expenses paid   (25,773)   -     (25,773)   (27,425)     Principal paid on notes payable   (1,227)   -     -   (1,227)   (1,074)     Interest paid on notes payable   (1,227)   -     -   (1,227)   (1,074)     Interest paid on notes payable   (1,227)   -     -   (2,432)   (2,155)     Proceeds from disposition of land held for sale   -     -   (32)   (1,202)   (1,074)     Payment on Land Trade Agreement   -     -   (52)   (52)   (40)     Acquisition and construction of capital assets   (90,936)   (50)   -   (90,986)   (72,672)     Capital grants received   7,631   -     -   (7,631   4,911   1)     Passenger facilities charges   8,290   -     -   (7,631   4,911   1)     Passenger facilities charges   10,780   -     11,2979   12,793     City water service expansion charges   10,780   -     10,780   11,968   11,968   11,968     Proceeds from sale of property and equipment   183   13   1   1,150   (74,532)   (59,368)      Cash flows from investing activities   -     -	Operating transfers-out to other funds	(813)	(207)	(1,790)	(2,878)	(2,383)		
Cash flows from capital and related financing activities: Proceeds from sale of revenue and refunding bonds Proceeds from sale of revenue and refunding bonds Robitsuance costs Robitsuance cost	Net cash provided by (used for)							
Proceeds from sale of revenue and refunding bonds   73,558	noncapital financing activities	38,636	(317)	(1,796)	36,523	18,967		
Proceeds from sale of revenue and refunding bonds   73,558	Cash flaws from capital and related financing activities:							
Bond issuance costs		73 558	_	_	73 558	80 412		
Arbitrage payment (271) (271) Principal paid on revenue bond maturities and refunded bonds (67,084) (67,084) (75,150)  Interest and other expenses paid (25,773) (25,773) (27,425)  Interest and other expenses paid (25,773) (25,773) (27,425)  Principal paid on notes payable (1,227) (1,227) (1,074)  Interest paid on notes payable (2,432) - (2,432) (2,155)  Proceeds from disposition of land held for sale - 1,202 (1,202) (618)  Payment on Land Trade Agreement - (5,631) - (52) (52) (40)  Acquisition and construction of capital assets (90,936) (50) - (90,986) (72,672)  Capital grants received 7,631 (7,631) 4,911  Passenger facilities charges 8,290 8,290 8,258  Cash contributions in aid of construction 12,979 - 12,793  City water service expansion charges 10,780 - 10,780 11,968  Proceeds from sale of property and equipment 183 13 - 196 188  Net cash provided by (used for)  capital and related financing activities:  Purchase of investment securities (20,161) (20,161) - Proceeds from sales and maturities of investment securities 11,280 11,280 1,610  Interest received on investing activities:  Purchase of investment securities 11,280 11,280 1,610  Interest received on investment securities 11,280 11,280 1,610  Interest received on investment securities 11,280 11,280 1,610  Net cash provided by (used for) investing activities 11,280 11,280 1,610  Net cash provided by (used for) investing activities 11,280 11,280 1,610  Proceeds from sales and 11,280 11,280 1,610  Maturities of investment securities 11,280 11,280 1,610  Action of the property and equipment - 1,813 1,813 1,893 9,511 8,472  Net cash provided by (used for) investing activities - 1,813 1,813 1,893 9,511 8,472  Net cash provided by (used for) investing activities - 1,813 1,813 1,813 1,813 1,813 1,814 1,815 1,	· · · · · · · · · · · · · · · · · · ·	,	_	_		-		
Principal paid on revenue bond maturities and refunded bonds (67,084)			_	-		-		
and refunded bonds (67,084) - (67,084) (75,150) Interest and other expenses paid on revenue bonds (25,773) - (25,773) (27,425) Principal paid on notes payable (1,227) - (1,227) (1,074) Interest paid on notes payable (2,432) - (2,432) (2,155) Proceeds from disposition of land held for sale - 1,202 (1,20	~	(2/1)			(2,1)			
Interest and other expenses paid on revenue bonds (25,773)	• •	(67,084)	_	-	(67,084)	(75,150)		
on revenue bonds (25,773) - (25,773) (27,425) Principal paid on notes payable (1,227) - (1,227) (1,074) Interest paid on notes payable (2,432) - (2,432) (2,155) Proceeds from disposition of land held for sale - 1,202 1,202 (618) Payment on Land Trade Agreement - (52) (52) (40) Acquisition and construction of capital assets (90,936) (50) - (90,986) (72,672) Capital grants received (7,631) - (7,631) 4,911 Passenger facilities charges 8,290 - (7,631) 4,911 Passenger facilities charges 10,780 - 12,979 12,793 City water service expansion charges 10,780 - 10,780 11,968 Proceeds from sale of property and equipment 183 13 - 196 188  Net cash provided by (used for) capital and related financing activities (75,645) (37) 1,150 (74,532) (59,368)  Cash flows from investing activities: Purchase of investment securities - (20,161) (20,161) - Proceeds from sales and maturities of investment securities - (11,280) 11,280 1,610 Interest received on investments 6,305 1,813 1,393 9,511 8,472 Net cash provided by (used for) investing activities 6,305 1,813 1,393 9,511 8,472 Net cash provided by (used for) investing activities 6,305 1,813 (7,488) 630 10,082 Net increase (decrease) in cash and cash equivalents 32,538 (6,092) (7,852) 18,594 24,209	Interest and other expenses paid	. , ,			` , ,	` / /		
Interest paid on notes payable   (2,432)   -   -   (2,432)   (2,155)		(25,773)	-	-	(25,773)	(27,425)		
Proceeds from disposition of land held for sale         -         -         1,202         1,202         618           Payment on Land Trade Agreement         -         -         (52)         (52)         (40)           Acquisition and construction of capital assets         (90,936)         (50)         -         (90,986)         (72,672)           Capital grants received         7,631         -         -         7,631         4,911           Passenger facilities charges         8,290         -         -         8,290         8,258           Cash contributions in aid of construction         12,979         -         -         12,979         12,793           City water service expansion charges         10,780         -         -         10,780         11,968           Proceeds from sale of property and equipment         183         13         -         196         188           Net cash provided by (used for)         (75,645)         (37)         1,150         (74,532)         (59,368)           Cash flows from investing activities:         -         -         (20,161)         (20,161)         -           Proceeds from sales and maturities of investment securities         -         -         11,280         11,280         1,610	Principal paid on notes payable	(1,227)	-	-	(1,227)	(1,074)		
Payment on Land Trade Agreement	Interest paid on notes payable	(2,432)	-	-	(2,432)	(2,155)		
Acquisition and construction of capital assets         (90,936)         (50)         -         (90,986)         (72,672)           Capital grants received         7,631         -         -         7,631         4,911           Passenger facilities charges         8,290         -         -         8,290         8,258           Cash contributions in aid of construction         12,979         -         -         12,979         12,793           City water service expansion charges         10,780         -         -         10,780         11,968           Proceeds from sale of property and equipment         183         13         -         196         1188           Net cash provided by (used for)         (75,645)         (37)         1,150         (74,532)         (59,368)           Cash flows from investing activities:         -         -         (20,161)         -         -           Purchase of investment securities         -         -         (20,161)         (20,161)         -           Proceeds from sales and maturities of investment securities         -         -         11,280         11,280         1,610           Interest received on investments         6,305         1,813         1,393         9,511         8,472	Proceeds from disposition of land held for sale	-	-	1,202	1,202	618		
Capital grants received         7,631         -         -         7,631         4,911           Passenger facilities charges         8,290         -         -         8,290         8,258           Cash contributions in aid of construction         12,979         -         -         12,979         12,793           City water service expansion charges         10,780         -         -         10,780         11,968           Proceeds from sale of property and equipment         183         13         -         196         188           Net cash provided by (used for)         (75,645)         (37)         1,150         (74,532)         (59,368)           Cash flows from investing activities         -         -         (20,161)         (20,161)         -           Purchase of investment securities         -         -         (20,161)         (20,161)         -           Proceeds from sales and maturities of investment securities         -         -         11,280         11,280         1,610           Interest received on investments         6,305         1,813         1,393         9,511         8,472           Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082      <	Payment on Land Trade Agreement	-	-	(52)	(52)	(40)		
Passenger facilities charges         8,290         -         -         8,290         8,258           Cash contributions in aid of construction         12,979         -         -         12,979         12,793           City water service expansion charges         10,780         -         -         10,780         11,968           Proceeds from sale of property and equipment         183         13         -         196         188           Net cash provided by (used for) capital and related financing activities         (75,645)         (37)         1,150         (74,532)         (59,368)           Cash flows from investing activities:         -         -         (20,161)         (20,161)         -           Purchase of investment securities         -         -         (20,161)         (20,161)         -           Proceeds from sales and maturities of investment securities         -         -         11,280         11,280         1,610           Interest received on investments         6,305         1,813         1,393         9,511         8,472           Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082           Net increase (decrease) in cash and cash equivalents         32,538         (6,092)	Acquisition and construction of capital assets	(90,936)	(50)	-	(90,986)	(72,672)		
Cash contributions in aid of construction         12,979         -         -         12,979         12,793           City water service expansion charges         10,780         -         -         10,780         11,968           Proceeds from sale of property and equipment         183         13         -         196         188           Net cash provided by (used for) capital and related financing activities         (75,645)         (37)         1,150         (74,532)         (59,368)           Cash flows from investing activities:         -         -         -         (20,161)         (20,161)         -           Purchase of investment securities         -         -         -         (20,161)         -         -           Proceeds from sales and maturities of investment securities         -         -         11,280         11,280         1,610           Interest received on investments         6,305         1,813         1,393         9,511         8,472           Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082           Net increase (decrease) in cash and cash equivalents         32,538         (6,092)         (7,852)         18,594         24,209           Cash and cash equivalents, July 1	Capital grants received		-	-		4,911		
City water service expansion charges         10,780         -         -         10,780         11,968           Proceeds from sale of property and equipment         183         13         -         196         188           Net cash provided by (used for) capital and related financing activities         (75,645)         (37)         1,150         (74,532)         (59,368)           Cash flows from investing activities:         -         -         (20,161)         -         -           Purchase of investment securities         -         -         (20,161)         -         -           Proceeds from sales and maturities of investment securities         -         -         11,280         11,280         1,610           Interest received on investments         6,305         1,813         1,393         9,511         8,472           Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082           Net increase (decrease) in cash and cash equivalents         32,538         (6,092)         (7,852)         18,594         24,209           Cash and cash equivalents, July 1         141,431         38,865         7,765         188,061         163,852	Passenger facilities charges	8,290	-	-	8,290	8,258		
Proceeds from sale of property and equipment         183         13         -         196         188           Net cash provided by (used for) capital and related financing activities         (75,645)         (37)         1,150         (74,532)         (59,368)           Cash flows from investing activities:         -         -         (20,161)         -         -           Purchase of investment securities         -         -         (20,161)         -         -           Proceeds from sales and maturities of investment securities         -         -         11,280         11,280         1,610           Interest received on investments         6,305         1,813         1,393         9,511         8,472           Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082           Net increase (decrease) in cash and cash equivalents         32,538         (6,092)         (7,852)         18,594         24,209           Cash and cash equivalents, July 1         141,431         38,865         7,765         188,061         163,852	Cash contributions in aid of construction	12,979	-	-	12,979	12,793		
Net cash provided by (used for) capital and related financing activities         (75,645)         (37)         1,150         (74,532)         (59,368)           Cash flows from investing activities:         -         -         (20,161)         -         -           Purchase of investment securities         -         -         (20,161)         -         -           Proceeds from sales and maturities of investment securities         -         -         11,280         11,280         1,610           Interest received on investments         6,305         1,813         1,393         9,511         8,472           Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082           Net increase (decrease) in cash and cash equivalents         32,538         (6,092)         (7,852)         18,594         24,209           Cash and cash equivalents, July 1         141,431         38,865         7,765         188,061         163,852	City water service expansion charges	10,780	-	-	10,780	11,968		
capital and related financing activities       (75,645)       (37)       1,150       (74,532)       (59,368)         Cash flows from investing activities:       -       -       (20,161)       (20,161)       -         Proceeds from sales and maturities of investment securities       -       -       11,280       11,280       1,610         Interest received on investments       6,305       1,813       1,393       9,511       8,472         Net cash provided by (used for) investing activities       6,305       1,813       (7,488)       630       10,082         Net increase (decrease) in cash and cash equivalents       32,538       (6,092)       (7,852)       18,594       24,209         Cash and cash equivalents, July 1       141,431       38,865       7,765       188,061       163,852	Proceeds from sale of property and equipment	183	13	<u> </u>	<u> 196</u>	188		
capital and related financing activities       (75,645)       (37)       1,150       (74,532)       (59,368)         Cash flows from investing activities:       -       -       (20,161)       (20,161)       -         Proceeds from sales and maturities of investment securities       -       -       11,280       11,280       1,610         Interest received on investments       6,305       1,813       1,393       9,511       8,472         Net cash provided by (used for) investing activities       6,305       1,813       (7,488)       630       10,082         Net increase (decrease) in cash and cash equivalents       32,538       (6,092)       (7,852)       18,594       24,209         Cash and cash equivalents, July 1       141,431       38,865       7,765       188,061       163,852	Net cash provided by (used for)							
Purchase of investment securities       -       -       (20,161)       (20,161)       -         Proceeds from sales and maturities of investment securities       -       -       11,280       11,280       1,610         Interest received on investments       6,305       1,813       1,393       9,511       8,472         Net cash provided by (used for) investing activities       6,305       1,813       (7,488)       630       10,082         Net increase (decrease) in cash and cash equivalents       32,538       (6,092)       (7,852)       18,594       24,209         Cash and cash equivalents, July 1       141,431       38,865       7,765       188,061       163,852	• • • • • • • • • • • • • • • • • • • •	(75,645)	(37)	1,150	(74,532)	(59,368)		
Purchase of investment securities       -       -       (20,161)       (20,161)       -         Proceeds from sales and maturities of investment securities       -       -       11,280       11,280       1,610         Interest received on investments       6,305       1,813       1,393       9,511       8,472         Net cash provided by (used for) investing activities       6,305       1,813       (7,488)       630       10,082         Net increase (decrease) in cash and cash equivalents       32,538       (6,092)       (7,852)       18,594       24,209         Cash and cash equivalents, July 1       141,431       38,865       7,765       188,061       163,852	Cash flows from investing activities:							
Proceeds from sales and maturities of investment securities       -       -       11,280       11,280       1,610         Interest received on investments       6,305       1,813       1,393       9,511       8,472         Net cash provided by (used for) investing activities       6,305       1,813       (7,488)       630       10,082         Net increase (decrease) in cash and cash equivalents       32,538       (6,092)       (7,852)       18,594       24,209         Cash and cash equivalents, July 1       141,431       38,865       7,765       188,061       163,852		-	_	(20.161)	(20.161)	-		
maturities of investment securities         -         -         11,280         11,280         1,610           Interest received on investments         6,305         1,813         1,393         9,511         8,472           Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082           Net increase (decrease) in cash and cash equivalents         32,538         (6,092)         (7,852)         18,594         24,209           Cash and cash equivalents, July 1         141,431         38,865         7,765         188,061         163,852				(=-,==)	(=-,==)			
Interest received on investments         6,305         1,813         1,393         9,511         8,472           Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082           Net increase (decrease) in cash and cash equivalents         32,538         (6,092)         (7,852)         18,594         24,209           Cash and cash equivalents, July 1         141,431         38,865         7,765         188,061         163,852		_	_	11.280	11.280	1.610		
Net cash provided by (used for) investing activities         6,305         1,813         (7,488)         630         10,082           Net increase (decrease) in cash and cash equivalents         32,538         (6,092)         (7,852)         18,594         24,209           Cash and cash equivalents, July 1         141,431         38,865         7,765         188,061         163,852		6,305	1,813		,	,		
Net increase (decrease) in cash and cash equivalents       32,538       (6,092)       (7,852)       18,594       24,209         Cash and cash equivalents, July 1       141,431       38,865       7,765       188,061       163,852								
			(6,092)		18,594	24,209		
Cash and cash equivalents, June 30 <u>\$ 173,969</u> <u>\$ 32,773</u> <u>\$ (87)</u> <u>\$ 206,655</u> <u>\$ 188,061</u>	Cash and cash equivalents, July 1	141,431	38,865	7,765	188,061	163,852		
	Cash and cash equivalents, June 30	\$ 173,969	\$ 32,773	<u>\$ (87)</u>	\$ 206,655	\$ 188,061		

## CITY OF ALBUQUERQUE, NEW MEXICO COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS

Year ended June 30, 2000 (In thousands of dollars)

	(In thousands of dollars)							Totals		
	_ <u>F</u>	Proprietary Fund Type		l Types	Nonexpendable Trust Funds		/			
	Eı	nterprise	prise Internal Service				2000		1999	
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:										
Operating income (loss)	\$	(6,597)	\$	(6,108)	\$	1,172	\$	(11,533)	\$	(14,757)
Adjustments to reconcile operating income (loss) to										
net cash provided by (used for) operating activities:										
Depreciation		72,302		150		-		72,452		72,517
Amortization		316		-		-		316		303
Proceeds from real estate contracts		-		-		341		341		823
Investment earnings		-		-		(1,462)		(1,462)		(1,370)
Gains from disposition of land held for sale		-		-		231		231		(187)
Provision for claims and judgements		-		(502)		-		(502)		(5,469)
Miscellaneous cash received		2,468		19		-		2,487		2,615
Decrease (increase) in assets:										
Receivables		(2,859)		(390)		-		(3,249)		(1,159)
Due from other governments		-		7		-		7		33
Inventories of supplies		(159)		(402)		-		(561)		276
Prepaid Expenses				(19)				(19)		(172)
Increase (decrease) in liabilities:		( <b></b> 0)		(400)				(0==)		
Accounts payable		(678)		(199)		-		(877)		1,232
Accrued employee compensation and benefits		(1,577)		(107)		-		(1,684)		206
Deferred revenue		15		-		-		15		(370)
Fare tokens outstanding and deposits	_	11	_		_		_	11	_	7
Net cash provided by (used for) operating activities	\$	63,242	<u>\$</u>	(7,551)	<u>\$</u>	282	\$	55,973	\$	54,528
Cash and cash equivalents, June 30 consist of:										
Current assets:	ø	4.067	\$	22 772	d	20 442	ø	77 192	d	97 (74
Cash, investments, and accrued interest	\$	4,967	Þ	32,773	\$	38,442 (13,730)	\$	76,182 (13,730)	\$	87,674
Less cash held by expendable trust funds Restricted assets:		-		-		(13,730)		(13,730)		(19,200)
Cash, investments, and accrued interest		154,181						154,181		120,621
Escrow deposits		16,115		-		-		16,115		16,109
Less nonpooled investments		(1,294)		-		(24,799)		(26,093)		(17,143)
Less nonpoored investments		(1,2)4)	_		_	(24,177)	_	(20,000)	_	(17,143)
Total cash and cash equivalents, June 30	\$	173,969	\$	32,773	\$	(87)	\$	206,655	\$	188,061
Non cash transactions:										
Transfer of fixed assets from the:										
Vehicle and Equipment Replacement Fund	\$	80	\$	-	\$	-	\$	80	\$	20
Capital Projects Fund		5		-		-		5		-
General Fixed Assets Account Group		-		-		-		-		37